

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

WEDNESDAY, THE 1ST AUGUST 2007 / 10TH SRAVANA 1929

WP(C).No. 2988 of 2005(E)

PETITIONER:

**C.J. UNNIKRISHNAN, CHUNGATH HOUSE,
CHEVALUR, THRISSUR DISTRICT.**

**BY ADV. SRI.G.HARIHARAN,
SRI.PRAVEEN.H..**

RESPONDENTS:

- 1. INTELLIGENCE OFFICER (IB)
COMMERCIAL TAXES, THRISSUR DISTRICT.**
- 2. DEPUTY TAHSILDAR (R.R.)
MUKUNDAPURAM TALUK, IRINJALAKKUDA,
THRISSUR DISTRICT.**

BY GOVT. PLEADER SRI. MATHEW GEORGE VADAKKEL.

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 01/08/2007, ALONG WITH W.P.(C). NO. 2800/2004 AND CONNECTED
CASES, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

W.P.(C). NO.2988/2005:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P.1: COPY OF THE ASSESSMENT ORDER ISSUED BY THE R.1. DTD. 12/11/04.

**EXT.P.2: COPY OF THE ORDER NO. IBA.12/2003-04/ 14 (1) DTD. 12/11/04 IMPOSING
PENALTY ON THE PETITIONER.**

EXT.P.3: COPY OF THE JUDGMENT IN W.P.(C). NO. 1230/05 DTD. 12/01/05.

RESPONDENT'S EXHIBITS: NIL.

//TRUE COPY//

prv.

KURIAN JOSEPH J.

**W.P.(C) Nos.2800 of 2004,
2988, 9302, 28683, 33106 & 33823 of 2005,
4216, 5462, 12301 & 21908 of 2006,
5686, 10084 & 11763 of 2007**

Dated 1st August, 2007.

J U D G M E N T

The issue raised in these writ petitions pertains to tax on entry of goods into local areas. The same is covered by the Bench decision of this Court in **Thressiamma L.Chirayil v. State of Kerala** (2007(1) KLT 303). Learned Government Pleader for Taxes submits that the issue is now pending before the Supreme Court. Counsel agree that the decision in the cases now pending before the Supreme Court will be binding on the parties to these cases also. Therefore, these writ petitions are allowed in terms of the decision of this Court in Thressiamma's case (supra). In case any action is pending before the assessing authority in any cases, the needful shall be done in the light of the above decision, within a period of three months from the date of production of a copy of this judgment.

KURIAN JOSEPH, JUDGE.

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OP NO.

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KURIAN JOSEPH, J.

O.P. NO. OF 200

J U D G M E N T

Dated 1st August, 2007.